

Exemption Processing Fees

Persons filing applications for property tax exemptions at the State Board of Equalization must now pay a **non-refundable** fee to defray part of the cost of processing applications at the state level. The fee is proportionate to the **total appraised value** [land and structure(s) as determined by the County Assessor of Property] of the property being considered for exemption as follows:

Property Value	Fee
Less than \$100,000	\$30
\$100,000 - less than \$250,000	\$42
\$250,000 - less than \$400,000	\$60
\$400,000 or more	\$120

1. If the property under consideration makes up more than one parcel on the assessor's records, submit a separate application for each parcel (but you may total the value represented by **contiguous** parcels for the purposes of the fee); for non-contiguous parcels an application processing fee is required.
2. Be sure to include the **estimated value upon completion** for buildings under **construction** or to be **constructed in the calculation of the fee** submitted, if you intend to seek exemption on these buildings.
3. If the property does not have an assessed value set by the local assessor, use the insurance replacement value to determine the applicable application-processing fee.

Remit a check or money order payable to the Comptroller of the Treasury when you file your application.

An additional fee will be due from persons appealing the initial determination on an application.

Authority: Tenn. Code Ann. §67-5-212(b)(2); SBOE Rule 0600-08-.01